

Glenn R. Kantor – SBN 122643
E-mail: gkantor@kantorlaw.net
Corinne Chandler – SBN 111423
E-mail: cchandler@kantorlaw.net
Mitchell O. Hefter – SBN 291985
E-mail: mhefter@kantorlaw.net
KANTOR & KANTOR, LLP
19839 Nordhoff Street
Northridge, California 91324
Telephone: (818) 886-2525
Facsimile: (818) 350-6272

Attorneys for Plaintiff
MARTA BONNIN

**UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA**

MARTA BONNIN,

Plaintiff,

vs.

UNUM LIFE INSURANCE
COMPANY OF AMERICA;
HINDERLITER, DELLAMAS &
ASSOCIATES PLAN,

Defendant.

Case No. 2:17-cv-04513-JAK (JCx)

[REDACTED]

**DECLARATION OF MITCHELL O.
HEFTER IN SUPPORT OF
PLAINTIFF'S RULE 52 MOTION
FOR JUDGMENT**

*(Filed contemporaneously with Notice
of Motion, Memorandum of Points and
Authorities, Request to Consider
Extrinsic Evidence and Proposed
Order)*

FILED UNDER SEAL PURSUANT TO
ORDER RE STIPULATED AGREEMENT
AND PROTECTIVE ORDER FOR
CONFIDENTIALITY OF INFORMATION
DATED JUNE 11, 2018

Date: September 10, 2018
Time: 11:00 a.m.
Courtroom: 10B

KANTOR & KANTOR LLP
19839 Nordhoff Street
Northridge, California 91324
(818) 886 2525

1 I, Mitchell O. Hefter, hereby declare as follows:

2 1. I am licensed to practice law in the State of California. I am employed
3 by Kantor & Kantor, LLP, attorneys of record for plaintiff, Marta Bonnin in the
4 above entitled matter. As such, I have personal knowledge of the facts stated herein
5 and if called to testify, I would and could testify competently thereto.

6 2. Attached hereto as Exhibit A is a true and correct copy of Defendant's
7 Supplemental Responses to Plaintiff's First Set of Interrogatories to Defendant.

8 I declare under penalty of perjury that the foregoing is true and correct.

9 Executed this 2nd day of July, 2018, at Northridge, California.

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11 /s/ Mitchell O. Hefter

12 Mitchell O. Hefter

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KANTOR & KANTOR LLP
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Northridge, California 91324
(818) 886 2525

EXHIBIT A

Linda M. Lawson (Bar No. 77130)
llawson@mmhllp.com
Kristin Kyle de Bautista (Bar No. 221750)
kkyle@mmhllp.com
MESERVE, MUMPER & HUGHES LLP
800 Wilshire Boulevard, Suite 500
Los Angeles, California 90017-2611
Telephone: (213) 620-0300
Facsimile: (213) 625-1930

Attorneys for Defendant
UNUM LIFE INSURANCE COMPANY OF
AMERICA

**UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA**

MARTA BONNIN,
Plaintiff,

vs.

UNUM LIFE INSURANCE COMPANY
OF AMERICA; HINDERLITER,
DELLAMAS & ASSOCIATES PLAN,
Defendants.

Case No. 2:17-cv-04513-JAK (JCx)

**DEFENDANT UNUM LIFE
INSURANCE COMPANY OF
AMERICA'S SUPPLEMENTAL
RESPONSES TO PLAINTIFF'S
FIRST SET OF
INTERROGATORIES TO
DEFENDANT**

Judge: Hon. John A. Kronstadt

Complaint Filed: June 19, 2017

PROPOUNDING PARTY: Plaintiff, MARTA BONNIN

RESPONDING PARTY: Defendant, UNUM LIFE INSURANCE COMPANY
OF AMERICA

SET NO.: One

TO PLAINTIFF MARTA BONNIN AND TO HER ATTORNEYS OF RECORD:

Pursuant to Rule 33 of the Federal Rules of Civil Procedure, Defendant
UNUM LIFE INSURANCE COMPANY OF AMERICA ("Unum Life") hereby
provides supplemental responses to the First Set of Interrogatories ("Interrogatory"
or "Interrogatories") propounded by Plaintiff MARTA BONNIN ("Plaintiff") as
follows:

PRELIMINARY STATEMENT

All of the answers provided below are based only upon such information and documents as are presently available to and specifically known to Unum Life, and which are contained in the claim file. The fact that Unum Life responded to all or part of any Interrogatory is not intended as, and should not be construed as, a waiver of all or any part of any objection to any Interrogatory made herein, nor an admission of any fact stated or assumed in the Interrogatory.

In addition, the following responses are given without prejudice to Unum Life's right to produce evidence of any subsequently discovered fact. Unum Life accordingly reserve its right to change any and all responses herein, as applicable, should additional facts be ascertained, analyses be made, legal research be conducted, or further allegations arise. The responses below are made in good faith, but should in no way be to the prejudice of Unum Life in relation to further discovery, research, or analysis, as applicable. Unum Life submits these responses subject to:

a. Any objections as to the competency, relevance, materiality, privilege, or admissibility of any of the responses or of any documents identified in response to the Interrogatories;

b. The right to object to the use of the responses in any subsequent proceedings in, or the trial of, this or any other action on any grounds;

c. The right to revise, correct, supplement, or clarify any of the responses herein at any time, including trial;

GENERAL OBJECTIONS

1. Unum Life objects to each Interrogatory to the extent that it purports to impose an obligation on Unum Life to provide a response for, or on behalf of, any other person or entity or that seeks information not in Unum Life's possession, custody, or control.

1 2. Unum Life objects to each and every Interrogatory to the extent it seeks
2 information that is neither relevant to the subject matter of this action nor
3 proportional to the needs of the case pursuant to the factors set forth in Fed. R. Civ.
4 P. 26(b)(1), including the issues at stake in this action, the importance of the
5 discovery in resolving the issues, and the burden and expense of the proposed
6 discovery.

7 3. Unum Life objects to each Interrogatory to the extent it is vague or
8 ambiguous.

9 4. Unum Life objects to each Interrogatory to the extent that it is overly
10 broad, unduly burdensome, or oppressive in scope.

11 5. Unum Life objects to each Interrogatory insofar as it seeks information
12 protected from disclosure by the attorney-client privilege, attorney work-product
13 doctrine, or other applicable privileges.

14 6. Unum Life objects to each Interrogatory to the extent that it seeks
15 confidential trade and business data or other non-public, proprietary, or confidential
16 documents or information protected from disclosure by applicable law. Such
17 information, to the extent it is properly subject to discovery, will be produced only
18 following the entry of an appropriate protective order.

19 7. Unum Life objects to each Interrogatory to the extent that it seeks
20 confidential information of current or former employees of Unum Life in this matter
21 on the ground that providing such information would invade the legally protected
22 rights of employees, including but not limited to their right of privacy.

23 8. Unum Life objects to each of the Interrogatories to the extent that it
24 seeks information outside the Administrative Record. *See Opeta v. Northwest*
25 *Airlines Pension Plan for Contract Employees*, 484 F.3d 1211, 1217-1218 (9th Cir.
26 2007); *Mongeluzo v. Baxter Travenol Long Term Disability Plan*, 46 F.3d 938, 944
27 (9th Cir. 1995) (holding that in most cases under a *de novo* review, “only the
28

1 evidence that was before the plan administrator at the time of the determination
2 should be considered.”).

3 Each of the above General Objections applies to and is hereby incorporated by
4 reference in each response to each of the following specific Interrogatories. Subject
5 to the foregoing reservations and objections, and without waiver thereof, Unum Life
6 further responds to Plaintiff’s Interrogatories as follows:

7 **RESPONSES TO INTERROGATORIES**

8 **INTERROGATORY NO. 1:**

9 For each year from 2013 to the present, state the amount of money YOU paid
10 each year for the services of Beth Schnars, M.D.

11 **RESPONSE TO INTERROGATORY NO. 1:**

12 Unum Life objects to the interrogatory on the grounds that: (1) it seeks
13 information which is not relevant to the claim or defenses to any party to the instant
14 action; and (2) it seeks information beyond that contained in the Administrative
15 Record at the time of the final decision to deny benefits; (3) it is overly broad,
16 particularly with regard to time and scope because Dr. Schnars only provided a
17 medical opinion on one occasion, in February of 2017; (4) it seeks confidential
18 and/or proprietary business information; and (5) the individuals involved in the
19 review, analysis and/or decision making process of Plaintiff’s claims are not parties
20 to this action, and disclosure of personnel information would violate their third party
21 rights of privacy.

22 Notwithstanding its objections to and without waiving them, Unum Life states
23 that Dr. Schnars was a full time, salaried employee of Unum Life’s parent company,
24 Unum Group, at the time of her review in February of 2017. In-house physicians,
25 such as Dr. Schnars, are paid fixed salaries and are eligible to receive bonuses, but
26 compensation is not tied to or based upon the outcomes of medical reviews by
27 physician employees. Also, in-house physicians, such as Dr. Schnars, do not make
28 decisions about whether to approve or deny a claim. Rather, an in-house physician’s

1 role is to assist the claim decision maker in understanding the medical aspects of a
 2 claim and the impairments or limitations that a claimant may or may not have. The
 3 salaries and any bonuses paid to in-house physicians are not related to decisions
 4 Unum Life makes as to whether a claimant is entitled to receive, or not receive,
 5 benefits.

6 Subject to and without waiving its objections, Unum Life will agree to provide
 7 Plaintiff's with the amount of money Unum Group paid to Dr. Schnars in 2016,
 8 when she was a physician contractor, and 2017, subject to the entry of an agreed
 9 upon Protective Order.

10 **SUPPLEMENTAL RESPONSE TO INTERROGATORY NO. 1:**

11 Subject to and without waiving its initial interrogatory response and
 12 objections, and subject to the parties Stipulated Agreement and Protective Order for
 13 Confidentiality of Information (Docket # 36), Unum Life hereby produces
 14 documents attached hereto as Exhibit "A".

15 **INTERROGATORY NO. 2:**

16 For each year from 2013 to the present, state the amount of money YOU paid
 17 each year for the services of Alan Neuren, M.D.

18 **RESPONSE TO INTERROGATORY NO. 2:**

19 Unum Life objects to the interrogatory on the grounds that: (1) it seeks
 20 information which is not relevant to the claim or defenses to any party to the instant
 21 action; and (2) it seeks information beyond that contained in the Administrative
 22 Record at the time of the final decision to deny benefits; (3) it is overly broad,
 23 particularly with regard to time and scope because Dr. Neuren only provided a
 24 medical opinion during July and August of 2016; (4) it seeks confidential and/or
 25 proprietary business information; and (5) the individuals involved in the review,
 26 analysis and/or decision making process of Plaintiffs claims are not parties to this
 27 action, and disclosure of personnel information would violate their third party rights
 28 of privacy.

1 Notwithstanding its objections to and without waiving them, Unum Life states
 2 that Dr. Neuren was a physician contractor at the time of his medical activities in
 3 July and August of 2016. Physician contractors such as Dr. Neuren, are paid an
 4 hourly wage and are not eligible to receive bonuses. Their compensation is not tied to
 5 or based upon the outcomes of their medical reviews. Also, physician contractors,
 6 such as Dr. Neuren, do not make decisions about whether to approve or deny a claim.
 7 Rather, their role is to assist the claim decision maker in understanding the medical
 8 aspects of a claim and the impairments or limitations that a claimant may or may not
 9 have. The hourly wages paid to physician contractors are not related to decisions
 10 Unum Life makes as to whether a claimant is entitled to receive, or not receive,
 11 benefits.


12 Subject to and without waiving its objections, Unum Life will agree to provide
 13 Plaintiff with the amount of money Unum Group paid to Dr. Neuren in 2016 and
 14 2017, subject to the entry of an agreed upon Protective Order.

15 **SUPPLEMENTAL RESPONSE TO INTERROGATORY NO. 2:**

16 Subject to and without waiving its initial interrogatory response and
 17 objections, and subject to the parties Stipulated Agreement and Protective Order for
 18 Confidentiality of Information (Docket # 36), Unum Life hereby produces
 19 documents attached hereto as Exhibit "B".

20 Dated: June 25, 2018

Linda M. Lawson
 Kristin Kyle de Bautista
 MESERVE, MUMPER & HUGHES LLP

21
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 23
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 25 By: 
 26 Kristin P. Kyle de Bautista
 27 Attorneys for Defendant
 28 UNUM LIFE INSURANCE
 COMPANY OF AMERICA

VERIFICATION

STATE OF MAINE)
COUNTY OF CUMBERLAND) ss.
)

I have read the foregoing **DEFENDANT UNUM LIFE INSURANCE COMPANY OF AMERICA'S SUPPLEMENTAL RESPONSES TO PLAINTIFF'S FIRST SET OF INTERROGATORIES TO DEFENDANT** and know its contents.

I am an employee of UNUM GROUP, the parent company of UNUM LIFE INSURANCE COMPANY OF AMERICA, and am authorized to make this verification for and on its behalf, and I make this verification for that reason. I am informed and believe and on that ground allege that the matters stated in the foregoing document are true.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on this 21st day of June, 2018,
at Portland, Maine.


Kathleen J. W. Reid

EXHIBIT A

UNUM GROUP
1 FOUNTAIN SQUARE
CHATTANOOGA, TN 37402
0044 Mailstop 6S625

CRUMPLER & SCHNARS LLC

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. UNUM GROUP 1 FOUNTAIN SQUARE CHATTANOOGA, TN 37402		1 Rents \$0.00	OMB No. 1545-0115 2016 Form 1099-MISC	Miscellaneous Income
		2 Royalties \$0.00		
		3 Other income \$0.00		
PAYER'S federal identification number 62-1598430	REC PIENT'S identification number	4 Federal income tax withheld \$0.00	Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
REC PIENT'S name, street address, city or town, state or province, country, and ZIP or foreign postal code CRUMPLER & SCHNARS LLC		5 Fishing boat proceeds \$0.00		
		6 Medical and health care payments \$0.00		
		7 Nonemployee compensation \$0.00		
		8 Substitute payments in lieu of dividends or interest \$0.00		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$0.00	
		11	12	
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments \$0.00	14 Gross proceeds paid to an attorney \$0.00	
15a Section 409A deferrals \$0.00	15b Section 409A income \$0.00	16 State tax withheld \$0.00	17 State/Payer's state no. TN	18 State income \$0.00

Form 1099-MISC

(keep for your records) www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

BOX 1	BOX 3	BOX 4	BOX 6	BOX 7	CONTACT
\$0.00	\$0.00	\$0.00	\$0.00		0044 PHONE # 1-4
\$0.00	\$0.00	\$0.00	\$0.00		

UNUM-Bonnin-005

1 FOUNTAIN SQUARE
CHATTANOOGA, TN 37402
0044 Mailstop 6S625

CRUMPLER & SCHNARS LLC

1099-MISC Instructions for Recipient

Recipient's identification number. For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN). However, the issuer has reported your complete identification number to the IRS.

Account number. May show an account or other unique number the payer assigned to distinguish your account.

FATCA filing requirement. If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the Instructions for Form 8938.

Amounts shown may be subject to self-employment (SE) tax. If your net income from self-employment is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040). See Pub. 334 for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see Form 1040-ES (or Form 1040-ES(NR)). Individuals must report these amounts as explained in the box 7 instructions on this page. Corporations, fiduciaries, or partnerships must report the amounts on the proper line of their tax returns.

Form 1099-MISC incorrect? If this form is incorrect or has been issued in error, contact the payer. If you cannot get this form corrected, attach an explanation to your tax return and report your income correctly.

Box 1. Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business.

Box 2. Report royalties from oil, gas, or mineral properties, copyrights, and patents on Schedule E (Form 1040). However, report payments for a working interest as explained in the box 7 instructions. For royalties on timber, coal, and iron ore, see Pub. 544.

Box 3. Generally, report this amount on the "Other income" line of Form 1040 (or Form 1040NR) and identify the payment. The amount shown may be payments received as the beneficiary of a deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

Box 4. Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your taxpayer identification number. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

Box 5. An amount in this box means the fishing boat operator considers you self-

employed. Report this amount on Schedule C (Form 1040). See Pub. 334.

Box 6. For individuals, report on Schedule C (Form 1040).

Box 7. Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If the amount in this box is SE income, report it on Schedule C or F (Form 1040), and complete Schedule SE (Form 1040). You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. If you believe you are an employee and cannot get the payer to correct this form, report the amount from box 7 on Form 1040, line 7 (or Form 1040NR, line 8). You must also complete Form 8919 and attach it to your return. If you are not an employee but the amount in this box is not SE income (for example, it is income from a sporadic activity or a hobby), report it on Form 1040, line 21 (or Form 1040NR, line 21).

Box 8. Shows substitute payments in lieu of dividends or tax-exempt interest received by your broker on your behalf as a result of a loan of your securities. Report on the "Other income" line of Form 1040 (or Form 1040NR).

Box 9. If checked, \$5,000 or more of sales of consumer products was paid to you on a buy-sell, deposit-commission, or other basis. A dollar amount does not have to be shown. Generally, report any income from your sale of these products on Schedule C (Form 1040).

Box 10. Report this amount on Schedule F (Form 1040).

Box 13. Shows your total compensation of excess golden parachute payments subject to a 20% excise tax. See the Form 1040 (or Form 1040NR) instructions for where to report.

Box 14. Shows gross proceeds paid to an attorney in connection with legal services. Report only the taxable part as income on your return.

Box 15a. May show current year deferrals as a nonemployee under a nonqualified deferred compensation (NQDC) plan that is subject to the requirements of section 409A, plus any earnings on current and prior year deferrals.

Box 15b. Shows income as a nonemployee under an NQDC plan that does not meet the requirements of section 409A. This amount is also included in box 7 as nonemployee compensation. Any amount included in box 15a that is currently taxable is also included in this box. This income is also subject to a substantial additional tax to be reported on Form 1040 (or Form 1040NR). See "Total Tax" in the Form 1040 (or Form 1040NR) instructions.

Boxes 16-18. Shows state or local income tax withheld from the payments.

Future developments. For the latest information about developments related to Form 1099-MISC and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form1099misc.



1 Fountain Square
Chattanooga, TN 37402
423 294 1011
unum.com

April 11, 2018

The total gross wages provided to Dr. Beth Schnars in 2017 was [REDACTED]
Information was provided by Juanita Eitzen – Financial Analyst, Payroll Department at Unum

Verified by:

Debbie Hankey 4-12-2018
Debbie Hankey, Payroll Director at Unum

CONFIDENTIAL

EXHIBIT B

UNUM GROUP
1 FOUNTAIN SQUARE
CHATTANOOGA, TN 37402
0044 Mailstop 6S625

DR ALAN P NEUREN

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. UNUM GROUP 1 FOUNTAIN SQUARE CHATTANOOGA, TN 37402		1 Rents \$0.00	OMB No. 1545-0115 2016 Form 1099-MISC	Miscellaneous Income
		2 Royalties \$0.00		
		3 Other income \$0.00		
PAYER'S federal identification number	REC PIENT'S identification number	4 Federal income tax withheld \$0.00	Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
REC PIENT'S name, street address, city or town, state or province, country, and ZIP or foreign postal code DR ALAN P NEUREN		5 Fishing boat proceeds \$0.00		
		6 Medical and health care payments \$0.00		
		7 Nonemployee compensation \$0.00		
		8 Substitute payments in lieu of dividends or interest \$0.00		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		
		10 Crop insurance proceeds \$0.00		
		11		
		12		
Account number (see instructions)		13 Excess golden parachute payments \$0.00		
FATCA filing requirement <input type="checkbox"/>		14 Gross proceeds paid to an attorney \$0.00		
15a Section 409A deferrals \$0.00	15b Section 409A income \$0.00	16 State tax withheld \$0.00	17 State/Payer's state no. TX	18 State income \$0.00

Form 1099-MISC

(keep for your records) www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

BOX 1	BOX 3	BOX 4	BOX 6	BOX 7	CONTACT
\$0.00	\$0.00	\$0.00	\$0.00		0044 PHONE # 1
\$0.00	\$0.00	\$0.00	\$0.00		

UNUM-Bonnin-001

1 FOUNTAIN SQUARE
CHATTANOOGA, TN 37402
0044 Mailstop 6S625

DR ALAN P NEUREN

1099-MISC Instructions for Recipient

Recipient's identification number. For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATN), or employer identification number (EIN). However, the issuer has reported your complete identification number to the IRS.

Account number. May show an account or other unique number the payer assigned to distinguish your account.

FATCA filing requirement. If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the Instructions for Form 8938.

Amounts shown may be subject to self-employment (SE) tax. If your net income from self-employment is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040). See Pub. 334 for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see Form 1040-ES (or Form 1040-ES(NR)). Individuals must report these amounts as explained in the box 7 instructions on this page. Corporations, fiduciaries, or partnerships must report the amounts on the proper line of their tax returns.

Form 1099-MISC incorrect? If this form is incorrect or has been issued in error, contact the payer. If you cannot get this form corrected, attach an explanation to your tax return and report your income correctly.

Box 1. Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business.

Box 2. Report royalties from oil, gas, or mineral properties, copyrights, and patents on Schedule E (Form 1040). However, report payments for a working interest as explained in the box 7 instructions. For royalties on timber, coal, and iron ore, see Pub. 544.

Box 3. Generally, report this amount on the "Other income" line of Form 1040 (or Form 1040NR) and identify the payment. The amount shown may be payments received as the beneficiary of a deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

Box 4. Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your taxpayer identification number. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

Box 5. An amount in this box means the fishing boat operator considers you self-

employed. Report this amount on Schedule C (Form 1040). See Pub. 334.

Box 6. For individuals, report on Schedule C (Form 1040).

Box 7. Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If the amount in this box is SE income, report it on Schedule C or F (Form 1040), and complete Schedule SE (Form 1040). You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. If you believe you are an employee and cannot get the payer to correct this form, report the amount from box 7 on Form 1040, line 7 (or Form 1040NR, line 8). You must also complete Form 8919 and attach it to your return. If you are not an employee but the amount in this box is not SE income (for example, it is income from a sporadic activity or a hobby), report it on Form 1040, line 21 (or Form 1040NR, line 21).

Box 8. Shows substitute payments in lieu of dividends or tax-exempt interest received by your broker on your behalf as a result of a loan of your securities. Report on the "Other income" line of Form 1040 (or Form 1040NR).

Box 9. If checked, \$5,000 or more of sales of consumer products was paid to you on a buy-sell, deposit-commission, or other basis. A dollar amount does not have to be shown. Generally, report any income from your sale of these products on Schedule C (Form 1040).

Box 10. Report this amount on Schedule F (Form 1040).

Box 13. Shows your total compensation of excess golden parachute payments subject to a 20% excise tax. See the Form 1040 (or Form 1040NR) instructions for where to report.

Box 14. Shows gross proceeds paid to an attorney in connection with legal services. Report only the taxable part as income on your return.

Box 15a. May show current year deferrals as a nonemployee under a nonqualified deferred compensation (NQDC) plan that is subject to the requirements of section 409A, plus any earnings on current and prior year deferrals.

Box 15b. Shows income as a nonemployee under an NQDC plan that does not meet the requirements of section 409A. This amount is also included in box 7 as nonemployee compensation. Any amount included in box 15a that is currently taxable is also included in this box. This income is also subject to a substantial additional tax to be reported on Form 1040 (or Form 1040NR). See "Total Tax" in the Form 1040 (or Form 1040NR) instructions.

Boxes 16-18. Shows state or local income tax withheld from the payments.

Future developments. For the latest information about developments related to Form 1099-MISC and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form1099misc.

UNUM GROUP
1 FOUNTAIN SQUARE
CHATTANOOGA, TN 37402
0044 Mailstop 6S625

DR ALAN P NEUREN

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. UNUM GROUP 1 FOUNTAIN SQUARE CHATTANOOGA, TN 37402		1 Rents \$0.00	OMB No. 1545-0045 2017 Form 1099-MISC	Miscellaneous Income
		2 Royalties \$0.00		
		3 Other income \$0.00		
PAYER'S federal identification number f	REC PIENT'S identification number	5 Fishing boat proceeds \$0.00	4 Federal income tax withheld \$0.00	Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the RS determines that it has not been reported.
REC PIENT'S name, street address, city or town, state or province, country, and ZIP or foreign postal code DR ALAN P NEUREN		7 Nonemployee compensation [REDACTED]	6 Medical and health care payments \$0.00	
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	8 Substitute payments in lieu of dividends or interest \$0.00	
		11	10 Crop insurance proceeds \$0.00	
		13 Excess golden parachute payments \$0.00	12	
		14 Gross proceeds paid to an attorney \$0.00	16 State tax withheld \$0.00	
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	15a Section 409A deferrals \$0.00	15b Section 409A income \$0.00	17 State/Payer's state no. TX
				18 State income \$0.00

Form 1099-MISC (keep for your records) www.irs.gov/form1099misc Department of the Treasury - Internal Revenue Service

BOX 1	BOX 3	BOX 4	BOX 6	BOX 7	CONTACT
\$0.00	\$0.00	\$0.00	\$0.00	[REDACTED]	0044 PHONE # 1
\$0.00	\$0.00	\$0.00	\$0.00	[REDACTED]	

1 FOUNTAIN SQUARE
CHATTANOOGA, TN 37402
0044 Mailstop 6S625

DR ALAN P NEUREN

1099-MISC Instructions for Recipient

Recipient's taxpayer identification number. For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN). However, the issuer has reported your complete identification number to the IRS.

Account number. May show an account or other unique number the payer assigned to distinguish your account.

FATCA filing requirement. If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the Instructions for Form 9938.

Amounts shown may be subject to self-employment (SE) tax. If your net income from self-employment is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040). See Pub. 334 for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see Form 1040-ES (or Form 1040-ES(NR)). Individuals must report these amounts as explained in the box 7 instructions on this page. Corporations, fiduciaries, or partnerships must report the amounts on the proper line of their tax returns.

Form 1099-MISC incorrect? If this form is incorrect or has been issued in error, contact the payer. If you cannot get this form corrected, attach an explanation to your tax return and report your income correctly.

Box 1. Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business.

Box 2. Report royalties from oil, gas, or mineral properties, copyrights, and patents on Schedule E (Form 1040). However, report payments for a working interest as explained in the box 7 instructions. For royalties on timber, coal, and iron ore, see Pub. 544.

Box 3. Generally, report this amount on the "Other income" line of Form 1040 (or Form 1040NR) and identify the payment. The amount shown may be payments received as the beneficiary of a deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

Box 4. Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your taxpayer identification number. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

Box 5. An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C (Form 1040). See Pub. 334.

Box 6. For individuals, report on Schedule C (Form 1040).

Box 7. Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If the amount in this box is SE income, report it on Schedule C or F (Form 1040), and complete Schedule SE (Form 1040). You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. If you believe you are an employee and cannot get the payer to correct this form, report the amount from box 7 on Form 1040, line 7 (or Form 1040NR, line 8). You must also complete Form 8919 and attach it to your return. If you are not an employee but the amount in this box is not SE income (for example, it is income from a sporadic activity or a hobby), report it on Form 1040, line 21 (or Form 1040NR, line 21).

Box 8. Shows substitute payments in lieu of dividends or tax-exempt interest received by your broker on your behalf as a result of a loan of your securities. Report on the "Other income" line of Form 1040 (or Form 1040NR).

Box 9. If checked, \$5,000 or more of sales of consumer products was paid to you on a buy-sell, deposit-commission, or other basis. A dollar amount does not have to be shown. Generally, report any income from your sale of these products on Schedule C (Form 1040).

Box 10. Report this amount on Schedule F (Form 1040).

Box 13. Shows your total compensation of excess golden parachute payments subject to a 20% excise tax. See the Form 1040 (or Form 1040NR) instructions for where to report.

Box 14. Shows gross proceeds paid to an attorney in connection with legal services. Report only the taxable part as income on your return.

Box 15a. May show current year deferrals as a nonemployee under a nonqualified deferred compensation (NQDC) plan that is subject to the requirements of section 409A, plus any earnings on current and prior year deferrals.

Box 15b. Shows income as a nonemployee under an NQDC plan that does not meet the requirements of section 409A. This amount is also included in box 7 as nonemployee compensation. Any amount included in box 15a that is currently taxable is also included in this box. This income is also subject to a substantial additional tax to be reported on Form 1040 (or Form 1040NR). See "Total Tax" in the Form 1040 (or Form 1040NR) instructions.

Boxes 16-18. Shows state or local income tax withheld from the payments.

Future developments. For the latest information about developments related to Form 1099-MISC and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form1099misc.

PROOF OF SERVICE

I am employed in the County of Los Angeles, State of California. I am over the age of 18 and not a party to the within action. My business address is 800 Wilshire Boulevard, Suite 500, Los Angeles, California 90017-2611.

On June 25, 2018, I served the within document(s) described as:

**DEFENDANT UNUM LIFE INSURANCE COMPANY OF AMERICA'S
SUPPLEMENTAL RESPONSES TO PLAINTIFF'S FIRST SET OF INTERROGATORIES
TO DEFENDANT**

on the interested parties in this action as stated below:

**Glenn R. Kantor
Corinne Chandler
Mitchell O. Hefter
KANTOR & KANTOR, LLP
19839 Nordhoff Street
Northridge, CA 91324
Telephone: (818) 886-2525
Facsimile: (818) 350-6272**

☒ (BY MAIL) by placing a true copy thereof in sealed envelope(s) addressed above. I am readily familiar with this firm's practice of collection and processing correspondence for mailing. Under that practice it would be deposited with the U.S. postal service on that same day in the ordinary course of business. I am aware that on motion of party served, service is presumed invalid if postal cancellation date or postage meter date is more than 1 day after date of deposit for mailing in affidavit.

I certify that I am employed in the office of a member of the bar of this Court at whose direction the service was made.

Executed on June 25, 2018, at Los Angeles, California.

I declare under penalty of perjury that the foregoing is true and correct.

MARLA TRUSSELL
(Type or print name)


(Signature)

PROOF OF SERVICE

STATE OF CALIFORNIA)
) ss.
COUNTY OF LOS ANGELES)

I am employed in the County of Los Angeles, State of California. I am over the age of 18 and not a party to the within action; my business address is 19839 Nordhoff Street, Northridge, California 91324.

On July 2, 2018, I served the foregoing document described as **REDACTED DECLARATION OF MITCHELL O. HEFTER IN SUPPORT OF PLAINTIFF'S RULE 52 MOTION FOR JUDGMENT** in this action by serving a true copy thereof addressed as follows:

Linda M. Lawson, Esq.
Kristin Kyle de Bautista, Esq.
MESERVE, MUMPER & HUGHES LLP
800 Wilshire Boulevard, Suite 500
Los Angeles, CA 90017-2611

[X] (BY MAIL) I deposited such envelope in the mail at Northridge, California. The envelope was mailed with postage thereon fully prepaid. I am "readily familiar" with the firm's practice of collection and processing correspondence for mailing. Under that practice it would be deposited with U.S. postal service on that same day with postage thereon fully prepaid at Northridge, California in the ordinary course of business. I am aware that on motion of the party served, service is presumed invalid if postal cancellation date or postage meter date is more than one day after date of deposit for mailing in affidavit.

I declare that I am employed in the office of a member of the bar of this court at whose direction the service was made.

Executed on July 2, 2018, Northridge, California.



Susan Peterson

KANTOR & KANTOR LLP
19839 Nordhoff Street
Northridge, California 91324
(818) 886 2525